

**ASSEMBLY BILL**

**No. 55**

**Introduced by Assembly Member Mazzoni**

December 2, 1996

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An act to amend, repeal, and add Sections 15124, 15254, and 15262 to the Education Code, and to amend, repeal, and add Section 93 of the Revenue and Taxation Code, relating to school facilities financing.

LEGISLATIVE COUNSEL'S DIGEST

AB 55, as introduced, Mazzoni. Bonded indebtedness: school facilities.

(1) Existing law authorizes the governing board of any school district or community college district to order the county superintendent of schools to call an election and submit to the electors of the district the question of whether bonds of the district shall be issued and sold for the purposes of raising money for school facilities and construction, as specified. Existing law requires that  $\frac{2}{3}$  of the votes cast be in favor of issuing the bond for the bond measure to be passed, as well as for a specified tax to be levied for the purposes of the bond measure.

This bill would change that vote requirement to 58% of the votes cast, for bond propositions relating to the purchase of school lots and other specified construction and reconstruction of school facilities, as well as for a specified tax levied for the purposes of the bond measure. The bill would continue in effect the  $\frac{2}{3}$  vote requirement for bonds issued for the purposes of purchasing schoolbuses as specified.

(2) Existing law authorizes any jurisdiction to levy an ad valorem property tax rate in excess of the rate permitted pursuant to Section 1 of Article XIII A of the California Constitution for bonded indebtedness for the acquisition or improvement of real property that is approved by 2/3 of its voters after June 4, 1986.

This bill would also authorize jurisdictions to levy those taxes in excess of that rate for general obligation bonded indebtedness incurred by school districts for the construction, reconstruction, or rehabilitation of school facilities, including the acquisition of real property for those school facilities, approved on or after the date on which Senate Constitutional Amendment \_\_\_\_ of the 1997–98 Regular Session receives approval by a majority of the voters voting on the measure, by 58% of the votes cast on the proposition. The bill would make conforming changes to the provisions pertaining to the imposition of an ad valorem tax for the purposes of the issuance of bonds by school districts and community college districts.

This bill would provide that these provisions shall become operative only if SCA \_\_\_\_ of the 1997–98 Regular Session is approved by the majority of the voters voting on that measure.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 15124 of the Education Code is  
2 amended to read:  
3 15124. If it appears from the certificate of election  
4 results that two-thirds of the votes cast on the proposition  
5 of issuing bonds of the district are in favor of issuing the  
6 bonds; or, a majority of the votes cast, if the election is  
7 held to repair, reconstruct or replace school buildings in  
8 compliance with Section 17367 or 81162 or any other  
9 provision of law, the governing board of the school district  
10 or community college shall cause an entry of that fact to  
11 be made upon its minutes. The governing board shall  
12 then certify to the board of supervisors of the county



1 whose superintendent of schools has jurisdiction over the  
2 district, all proceedings had in the premises. The county  
3 superintendent of schools shall send a copy of the  
4 certificate of election results to the board of supervisors  
5 of the county.

6 *This section shall remain in effect only until the date*  
7 *that Senate Constitutional Amendment \_\_\_\_\_ of the*  
8 *1997-98 Regular Session receives the approval of the*  
9 *majority of the voters voting on the measure, and as of*  
10 *that date this section is repealed.*

11 SEC. 2. Section 15124 is added to the Education Code,  
12 to read:

13 15124. (a) If it appears from the certificate of  
14 election results that any of the following conditions are  
15 satisfied, the governing board of the school district or  
16 community college shall cause an entry to be made upon  
17 its minutes that the voters are in favor of issuing the  
18 bonds:

19 (1) Fifty-eight percent of the votes cast on the  
20 proposition of issuing bonds of the district for any of the  
21 purposes set forth in subdivisions (a) to (h), inclusive, and  
22 subdivision (j) of Section 15100 are in favor of issuing the  
23 bonds.

24 (2) Two-thirds of the votes cast on the proposition of  
25 issuing bonds of the district for the purpose of subdivision  
26 (i) of Section 15100 are in favor of issuing the bonds.

27 (3) A majority of the votes cast, on the proposition of  
28 issuing bonds of the district for the purpose of repairing,  
29 reconstructing, or replacing school buildings in  
30 compliance with Section 17367 or 81162 or any other  
31 provision of law.

32 (b) If any of paragraphs (1) to (3), inclusive, of  
33 subdivision (a) are satisfied, the governing board shall  
34 certify to the board of supervisors of the county whose  
35 superintendent of schools has jurisdiction over the  
36 district, all proceedings by the governing board  
37 pertaining to the election.

38 (c) The county superintendent of schools shall send a  
39 copy of the certificate of election results to the board of  
40 supervisors of the county.

(d) This section shall become inoperative on January 1, 1998, and shall remain inoperative until the date that Senate Constitutional Amendment \_\_\_\_ of the 1997-98 Regular Session receives the approval of the majority of the voters voting on the measure, and as of that date, this section shall become operative.

SEC. 3. Section 15254 of the Education Code is amended to read:

15254. This article shall apply only to bonds of a school district or community college district ~~which~~ *that* were approved by the electors prior to July 1, 1978, and to bonded indebtedness for the acquisition or improvement of real property approved by two-thirds of the voters on or after June 4, 1986.

*This section shall remain in effect only until the date that Senate Constitutional Amendment \_\_\_\_ of the 1997-98 Regular Session receives the approval of the majority of the voters voting on the measure, and as of that date this section is repealed.*

SEC. 4. Section 15254 is added to the Education Code, to read:

15254. This article shall apply only to bonds of a school district or community college district that were approved by the electors prior to July 1, 1978, and to bonded indebtedness for the acquisition or improvement of real property approved by 58 percent of the voters on or after the date on which Senate Constitutional Amendment \_\_\_\_ of the 1997-98 Regular Session receives the approval of the majority of the voters voting on the measure.

This section shall become inoperative on January 1, 1998, and shall remain inoperative until the date that Senate Constitutional Amendment \_\_\_\_ of the 1997-98 Regular Session receives the approval of the majority of the voters voting on the measure, and as of that date, this section shall become operative.

SEC. 5. Section 15262 of the Education Code is amended to read:

15262. This article shall apply only to bonds of a school district ~~which~~ *that* were approved by the electors prior

1 to July 1, 1978, and to bonded indebtedness for the  
2 acquisition or improvement of real property approved by  
3 two-thirds of the voters on or after June 4, 1986.

4 *This section shall remain in effect only until the date*  
5 *that Senate Constitutional Amendment \_\_\_\_\_ of the*  
6 *1997-98 Regular Session receives the approval of the*  
7 *majority of the voters voting on the measure, and as of*  
8 *that date this section is repealed.*

9 SEC. 6. Section 15262 is added to the Education Code,  
10 to read:

11 15262. This article shall apply only to bonds of a school  
12 district that were approved by the electors prior to July  
13 1, 1978, and to bonded indebtedness for the acquisition or  
14 improvement of real property approved by 58 percent of  
15 the voters on or after the date on which Senate  
16 Constitutional Amendment \_\_\_\_\_ of the 1997-98  
17 Regular Session receives the approval of the majority of  
18 the voters voting on the measure.

19 This section shall become inoperative on January 1,  
20 1998, and shall remain inoperative until the date that  
21 Senate Constitutional Amendment \_\_\_\_\_ of the  
22 1997-98 Regular Session receives the approval of the  
23 majority of the voters voting on the measure, and as of  
24 that date, this section shall become operative.

25 SEC. 7. Section 93 of the Revenue and Taxation Code  
26 is amended to read:

27 93. (a) Notwithstanding any other provision of law,  
28 except as provided in subdivisions (b) and (c), no local  
29 agency, school district, county superintendent of schools,  
30 or community college district shall levy an ad valorem  
31 property tax, other than that amount ~~which~~ *that* is equal  
32 to the amount needed to make annual payments for the  
33 interest and principal on general obligation bonds or  
34 other indebtedness approved by the voters prior to July  
35 1, 1978 or the amount levied pursuant to Part 10  
36 (commencing with Section 15000) ~~of Division 4~~ and  
37 Sections ~~39308~~ 17409, ~~39311~~ 17413, 81338, and 81341 of the  
38 Education Code. In determining the tax rate required for  
39 the purposes specified in this subdivision, the amount of  
40 the levy shall be increased to compensate for any

1 allocation and payment of tax revenues required  
2 pursuant to subdivision (b) of Section 33670 and  
3 subdivision (d) of Section 33675 of the Health and Safety  
4 Code.

5 (b) A county shall levy an ad valorem property tax on  
6 taxable assessed value at a rate equal to four dollars (\$4)  
7 per one hundred dollars (\$100) of assessed value, and at  
8 an equivalent rate when the ratio prescribed in Section  
9 401 is changed from 25 percent to 100 percent. The  
10 revenue from that tax shall be distributed, subject to the  
11 allocation and payment as provided in subdivision (d) of  
12 Section 33675 of the Health and Safety Code, to local  
13 agencies, school districts, county superintendents of  
14 schools, and community college districts in accordance  
15 with the provisions of the Government Code through the  
16 1978–79 fiscal year and in accordance with applicable  
17 provisions of the Revenue and Taxation Code in each  
18 fiscal year thereafter. Revenues from property tax  
19 delinquency penalties, and accrued legal interest paid on  
20 judgments for the recovery of unpaid property taxes  
21 rendered by courts of this state, shall be distributed  
22 pursuant to Sections 4653.6, 4655.4, and 4658.4 of the  
23 Revenue and Taxation Code, or their successors.

24 (c) Any jurisdiction may levy an ad valorem property  
25 tax rate in the excess of the rate permitted in subdivision  
26 (b) in order to produce revenues in an amount which is  
27 equal to the amount needed to make annual payments for  
28 the interest and principal on any bonded indebtedness  
29 for the acquisition or improvement of real property  
30 which is approved by a two-thirds vote of its voters after  
31 June 4, 1986.

32 *This section shall remain in effect only until the date*  
33 *that Senate Constitutional Amendment \_\_\_\_\_ of the*  
34 *1997–98 Regular Session receives the approval of the*  
35 *majority of the voters voting on the measure, and as of*  
36 *that date this section is repealed.*

37 SEC. 8. Section 93 is added to the Revenue and  
38 Taxation Code, to read:

39 93. (a) Notwithstanding any other provision of law,  
40 except as provided in subdivisions (b) and (c), no local

1 agency, school district, county superintendent of schools,  
2 or community college district shall levy an ad valorem  
3 property tax, other than that amount that is equal to the  
4 amount needed to make annual payments for the interest  
5 and principal on general obligation bonds or other  
6 indebtedness approved by the voters prior to July 1, 1978,  
7 or the amount levied pursuant to Part 10 (commencing  
8 with Section 15000) and Sections 17409, 17413, 81338, and  
9 81341 of the Education Code. In determining the tax rate  
10 required for the purposes specified in this subdivision, the  
11 amount of the levy shall be increased to compensate for  
12 any allocation and payment of tax revenues required  
13 pursuant to subdivision (b) of Section 33670 and  
14 subdivision (d) of Section 33675 of the Health and Safety  
15 Code.

16 (b) A county shall levy an ad valorem property tax on  
17 taxable assessed value at a rate equal to four dollars (\$4)  
18 per one hundred dollars (\$100) of assessed value at a rate  
19 when the ratio prescribed in Section 401 is changed from  
20 25 percent to 100 percent. The revenue from that tax shall  
21 be distributed, subject to the allocation and payment as  
22 provided in subdivision (d) of Section 33675 of the Health  
23 and Safety Code, to local agencies, school districts, county  
24 superintendents of schools, and community college  
25 districts in accordance with the provisions of the  
26 Government Code through the 1978–79 fiscal year and in  
27 accordance with applicable provisions of the Revenue  
28 and Taxation Code in each fiscal year thereafter.  
29 Revenues from property tax delinquency penalties, and  
30 accrued legal interest paid on judgments for the recovery  
31 of unpaid property taxes rendered by courts of this state,  
32 shall be distributed pursuant to Sections 4653.6, 4655.4,  
33 and 4658.4 of the Revenue and Taxation Code, or their  
34 successors.

35 (c) Any jurisdiction may levy an ad valorem property  
36 tax rate in the excess of the rate permitted in subdivision  
37 (b) in order to produce revenues in an amount which is  
38 equal to the amount needed to make annual payments for  
39 the interest and principal on any of the following:

1 (1) Bonded indebtedness for the acquisition or  
2 improvement of real property that is approved by a  
3 two-thirds vote of its voters after June 4, 1986.

4 (2) General obligation bonded indebtedness incurred  
5 by school districts and community college districts for the  
6 construction, reconstruction, or rehabilitation of school  
7 facilities, including the acquisition of real property for  
8 those school facilities, approved on or after the date on  
9 which Senate Constitutional Amendment \_\_\_\_ of the  
10 1997–98 Regular Session receives the approval of the  
11 majority of the voters voting on the measure, by 58  
12 percent of the votes cast on the proposition.

13 This section shall become inoperative on January 1,  
14 1998, and shall remain inoperative until the date that  
15 Senate Constitutional Amendment \_\_\_\_ of the  
16 1997–98 Regular Session receives the approval of the  
17 majority of the voters voting on the measure, and as of  
18 that date, this section shall become operative.

